## **ABSTRACT**

A sulfonate compound having formula (1) is novel wherein  $R^1$  to  $R^3$  are H, F or  $C_{1-20}$  alkyl or fluoroalkyl, at least one of  $R^1$  to  $R^3$  contains F. A polymer comprising units derived from the sulfonate compound is used as a base resin to formulate a resist composition which is sensitive to high-energy radiation, maintains high transparency at a wavelength of up to 200 nm, and has improved alkali dissolution contrast and plasma etching resistance.

$$O = S = O$$

$$O = R^{1} \longrightarrow R^{2}$$

$$R^{3}$$

$$(1)$$